

**EIGHTY-SEVENTH GENERAL ASSEMBLY
2018 REGULAR SESSION
DAILY
SENATE CLIP SHEET**

March 29, 2018

Clip Sheet Summary

Displays all amendments, fiscal notes, and conference committee reports for previous day.

Bill	Amendment	Action	Sponsor
<u>SF 449</u>	<u>S-5202</u>	Filed	RECEIVED FROM THE HOUSE
<u>SF 2099</u>	<u>S-5200</u>	Adopted	JASON SCHULTZ
<u>SF 2155</u>	<u>S-5197</u>	Filed	RECEIVED FROM THE HOUSE
<u>SF 2235</u>	<u>S-5198</u>	Filed	RECEIVED FROM THE HOUSE
<u>SF 2318</u>	<u>S-5199</u>	Filed	RECEIVED FROM THE HOUSE
<u>HF 2277</u>	<u>S-5201</u>	Filed	JIM CARLIN
<u>HF 2372</u>	<u>S-5203</u>	Filed	ROBERT M. HOGG
<u>HF 2372</u>	<u>S-5204</u>	Filed	ROBERT M. HOGG

Fiscal Notes

[SF 2395](#) — [Air Freight, Income Apportionment](#) (LSB5593SV)

HOUSE AMENDMENT TO
SENATE FILE 449

S-5202

- 1 Amend Senate File 449, as passed by the Senate, as follows:
- 2 1. Page 1, after line 5 by inserting:
- 3 <a. The street or highway is classified as area service "B"
- 4 or area service "C" as described in section 309.57.>
- 5 2. Page 1, line 6, by striking <a.> and inserting <b.>
- 6 3. Page 1, line 9, by striking <b.> and inserting <c.>
- 7 4. Page 1, line 10, by striking <that terminates in a dead
- 8 end>
- 9 5. Page 1, line 11, by striking <c.> and inserting <d.>
- 10 6. Page 1, line 14, by striking <d.> and inserting <e.>
- 11 7. Page 1, line 17, by striking <described in paragraph "a">
- 12 and inserting <to which the street or highway exits>
- 13 8. Page 1, line 19, after <installed> by inserting <on the
- 14 street or highway>
- 15 9. Page 1, lines 20 and 21, by striking <described in
- 16 subsection 1> and inserting <to which the street or highway
- 17 exits>
- 18 10. Page 1, line 23, after <landowner> by inserting <and
- 19 each successive landowner>
- 20 11. Page 1, by striking lines 24 through 26 and inserting
- 21 <or maintain a fence along the street or highway between the
- 22 point at which the cattle guard is installed and the point at
- 23 which the street or highway terminates in a dead end. All of>
- 24 12. Page 1, line 31, by striking <"c"> and inserting <"c",>
- 25 13. Page 2, after line 2 by inserting:
- 26 <4. a. A landowner who installs a cattle guard pursuant to
- 27 this section and each successive landowner shall be liable for
- 28 injury to any person, for damage to any vehicle or equipment,
- 29 and for damage to the contents of any vehicle or equipment,
- 30 which occurs proximately as a result of the construction,
- 31 installation, or maintenance of the cattle guard or as a result
- 32 of livestock straying on to the street or highway between the
- 33 point at which the cattle guard is installed and the point at
- 34 which the street or highway terminates in a dead end.
- 35 b. Upon the installation of a cattle guard pursuant to

1 this section, and before July 1 of each year thereafter, the
2 landowner who installed the cattle guard or a successive
3 landowner shall submit to the appropriate county office of
4 the county having jurisdiction over the street or highway on
5 which the cattle guard is installed, as designated by the
6 county, proof of liability coverage in effect for the following
7 one-year period which covers any injury or loss arising from
8 the landowner's liability as set forth in paragraph "a".

9 c. This section shall not be construed to alter, limit, or
10 nullify the maintenance requirements assigned to a county, and
11 a county's liability relating to such maintenance requirements,
12 pursuant to section 309.57 for the street or highway on which
13 the cattle guard is installed.>

14 14. Page 2, line 3, by striking <4.> and inserting <5.>

15 15. Page 2, after line 11 by inserting:

16 <Sec. _____. Section 321.285, Code 2018, is amended by adding
17 the following new subsection:

18 NEW SUBSECTION. 6A. Notwithstanding any other speed
19 restrictions, the speed limit for all vehicular traffic on a
20 street or highway on which a cattle guard is installed pursuant
21 to section 314.30 is fifteen miles per hour between the point
22 at which the cattle guard is installed and the point at which
23 the street or highway terminates in a dead end.>

24 16. By renumbering as necessary.

SENATE FILE 2099

S-5200

1 Amend the House amendment, S-5142, to Senate File 2099, as
2 passed by the Senate, as follows:

3 1. Page 1, line 14, by striking <does> and inserting <does
4 do>

5 2. Page 2, by striking lines 7 through 17 and inserting:
6 <Sec. _____. EFFECTIVE DATE. The following take effect July
7 1, 2018:

8 1. The sections of this Act amending sections 633.3, 635.2,
9 635.7, and 635.8.

10 Sec. _____. EFFECTIVE DATE. The following takes effect July
11 1, 2020:

12 1. The section of this Act amending section 635.1.

13 Sec. _____. APPLICABILITY. The following apply July 1, 2018,
14 to estates of decedents dying on or after July 1, 2018, and
15 other estates opened previously and for which administration
16 has not been completed as of July 1, 2018:

17 The sections of this Act amending sections 633.3, 635.2, and
18 635.8.

19 Sec. _____. APPLICABILITY. The following applies July 1,
20 2018, to estates of decedents dying on or after July 1, 2018:
21 The section of this Act amending section 635.7.

22 Sec. _____. APPLICABILITY. The following applies July 1,
23 2020, to estates of decedents dying on or after July 1, 2020:

24 The section of this Act amending section 635.1.>

25 3. By renumbering as necessary.

By JASON SCHULTZ

S-5200 FILED MARCH 28, 2018

ADOPTED

HOUSE AMENDMENT TO
SENATE FILE 2155

S-5197

1 Amend Senate File 2155, as passed by the Senate, as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <Section 1. Section 12B.10A, subsection 1, paragraph c,
5 Code 2018, is amended to read as follows:

6 c. (1) Operating funds may only be invested in investments
7 which mature within three hundred ninety-seven days or less and
8 which are authorized by law for the investing public entity.

9 (2) Notwithstanding subparagraph (1), a political
10 subdivision which has or expects to accrue in the current
11 budget year an amount of public funds that exceeds operating
12 funds by at least thirty-three percent may invest amounts
13 exceeding thirty-three percent of operating funds in
14 certificates of deposit at federally insured depository
15 institutions approved pursuant to chapter 12C which mature
16 within sixty-three months or less provided that the political
17 subdivision invests an amount reasonably expected to be
18 expended during the current budget year or within fifteen
19 months of receipt in investments pursuant to subparagraph (1).>

20 2. By renumbering as necessary.

S-5197 FILED MARCH 28, 2018

HOUSE AMENDMENT TO
SENATE FILE 2235

S-5198

1 Amend Senate File 2235, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

5 <Section 1. NEW SECTION. 716.11 **Critical infrastructure**
6 **sabotage — definitions.**

7 Solely for purposes of this section and section 716.12,
8 unless the context otherwise requires:

9 1. *"Critical infrastructure"* means any of the following:

10 *a.* An electrical power generating, transmission, or delivery
11 system.

12 *b.* A gas, oil, petroleum, refined petroleum product,
13 renewable fuel, or chemical critical generation, storage
14 transportation, or delivery system.

15 *c.* A telecommunications or broadband generation,
16 transmission, or delivery system.

17 *d.* A wastewater treatment, collection, or delivery system.

18 *e.* A water supply treatment, collection, storage, or
19 delivery system.

20 *f.* Any land, building, conveyance, or other temporary or
21 permanent structure whether publicly or privately owned, that
22 contains, houses, supports, or is appurtenant to any critical
23 infrastructure as described in paragraphs *"a"* through *"e"* of
24 this subsection.

25 2. *"Critical infrastructure sabotage"* means an unauthorized
26 and overt act intended to cause and having the means to cause,
27 and in substantial furtherance of causing, a substantial
28 and widespread interruption or impairment of a fundamental
29 service rendered by the critical infrastructure. However,
30 *"critical infrastructure sabotage"* does not include an
31 accidental interruption or impairment of service to the
32 critical infrastructure caused by a person in the performance
33 of the person's work duties or caused by a person's lawful
34 activity. In addition, *"critical infrastructure sabotage"* does
35 not include any condition or activity related to the production

1 of farm products as defined in section 554.9102, including
2 but not limited to the discharge of agricultural stormwater;
3 the construction or use of soil or water quality conservation
4 practices or structures; the preparation of agricultural land
5 and the raising, harvesting, drying, or storage of agricultural
6 crops; the application of fertilizer as defined in section
7 200.3, pesticides as defined in section 206.2, or manure
8 as defined in section 459.102; the installation and use of
9 agricultural drainage tile and systems; the construction,
10 operation, or management of an animal feeding operation as
11 defined in section 459.102; and the care, feeding, or watering
12 of livestock.

13 3. "*System*" means a set of connected or interdependent real,
14 physical, personal, or electronic or computer-based property
15 that operates as a whole to provide a service. "*System*" also
16 includes any real, physical, electronic, or computer implement
17 that may control or monitor any component of the system.

18 Sec. 2. NEW SECTION. 716.12 Critical infrastructure
19 sabotage — penalties.

20 A person who commits critical infrastructure sabotage is
21 guilty of a class "B" felony, and in addition to the provisions
22 of section 902.9, subsection 1, paragraph "b", shall be punished
23 by a fine of not less than eighty-five thousand dollars nor
24 more than one hundred thousand dollars.>

25 2. By renumbering as necessary.

HOUSE AMENDMENT TO
SENATE FILE 2318

S-5199

1 Amend Senate File 2318, as passed by the Senate, as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <Section 1. Section 256.7, subsection 26, paragraph a,
5 subparagraph (1), Code 2018, is amended to read as follows:

6 (1) The rules establishing high school graduation
7 requirements shall ~~authorize a school district or accredited~~
8 ~~nonpublic school to consider~~ provide that any student, at any
9 grade level, who satisfactorily completes a high school-level
10 unit of instruction at a school accredited under section
11 256.11 has satisfactorily completed a unit of the high school
12 graduation requirements for that area of instruction, and
13 ~~shall authorize~~ the school district or accredited nonpublic
14 school ~~to~~ of enrollment shall issue high school credit for
15 the unit to the student unless the student is unable to
16 demonstrate proficiency or the school district or accredited
17 nonpublic school determines that the course unit completed by
18 the student does not meet the school district's or accredited
19 nonpublic school's standards, as appropriate. If a student is
20 denied credit under this subparagraph, the school district or
21 accredited nonpublic school denying credit shall provide to
22 the student's parent or guardian in writing the reason for the
23 denial.>

S-5199 FILED MARCH 28, 2018

HOUSE FILE 2277

S-5201

1 Amend House File 2277, as amended, passed, and reprinted by
2 the House, as follows:

3 1. Page 1, by striking lines 18 through 32 and inserting:

4 <3. a. However, the The following vital statistics records
5 in the custody of a county registrar may be inspected and
6 copied as of right under chapter 22 ~~when they are in the~~
7 ~~custody of a county registrar or when they are in the custody~~
8 ~~of the state archivist and are at least seventy-five years old:~~

9 ~~a.~~ (1) A record of birth.

10 ~~b.~~ (2) A record of marriage.

11 ~~c.~~ (3) A record of divorce, dissolution of marriage, or
12 annulment of marriage.

13 ~~d.~~ (4) A record of death if that death was not a fetal
14 death.

15 b. The following vital statistics records in the custody
16 of the state archivist may be inspected and copied as of right
17 under chapter 22:

18 (1) A record of birth that is at least seventy-five years
19 old.

20 (2) A record of marriage that is at least seventy-five years
21 old.

22 (3) A record of divorce, dissolution of marriage, or
23 annulment of marriage that is at least seventy-five years old.

24 (4) A record of death or fetal death, either of which is at
25 least fifty years old.>

By JIM CARLIN

S-5201 FILED MARCH 28, 2018

HOUSE FILE 2372

S-5203

1 Amend House File 2372, as amended, passed, and reprinted by
2 the House, as follows:

3 1. Page 1, by striking lines 9 through 11 and inserting
4 <special election as provided in section 331.207. However,
5 notwithstanding any provision of law to the contrary, counties
6 shall use plan "three" for>

7 2. Page 1, by striking lines 14 through 16 and inserting
8 <provision of law to the contrary, a county that does not use
9 plan "three" for the>

By ROBERT M. HOGG

S-5203 FILED MARCH 28, 2018

HOUSE FILE 2372

S-5204

1 Amend House File 2372, as amended, passed, and reprinted by
2 the House, as follows:

3 1. Page 1, after line 12 by inserting:

4 <Sec. _____. Section 331.306, subsection 1, Code 2018, is
5 amended to read as follows:

6 1. a. If Except as provided in paragraph "b" or otherwise
7 provided by state law, if a petition of the voters is
8 authorized by this chapter, the petition is valid if signed by
9 eligible electors of the county equal in number to at least
10 ten percent of the votes cast in the county for the office of
11 president of the United States or governor at the preceding
12 general election, unless otherwise provided by state law.

13 b. A petition to call a special election to be held for the
14 purpose of selecting one of the supervisor representation plans
15 pursuant to section 331.207 is valid if signed by eligible
16 electors of the county within a period of time not exceeding
17 one hundred twenty days and equal in number to at least five
18 percent of the votes cast in the county for the office of
19 president of the United States or governor at the preceding
20 general election.

21 c. The petition shall include the signatures of the
22 petitioners, a statement of their place of residence, and the
23 date on which they signed the petition.>

24 2. By renumbering as necessary.

By ROBERT M. HOGG

S-5204 FILED MARCH 28, 2018

Fiscal Note

Fiscal Services Division



SF 2395 – Air Freight, Income Apportionment (LSB5593SV)
Analyst: Jeff Robinson (515.281.4614) jeff.robinson@legis.iowa.gov
Fiscal Note Version – New

Description

Senate File 2395 allows a taxpayer that qualifies as a qualified air freight forwarder to apportion the taxpayer's income to Iowa based on the total miles the qualified air freight forwarder's affiliated airline flies within Iowa as a percent of the affiliated airline's miles flown everywhere. A phase-in process is provided to transition the taxpayer from the current income apportionment process to the new process. The phase-in begins with tax year (TY) 2019 and is fully transitioned in TY 2022.

Qualified air freight forwarder is defined in the Bill as a taxpayer that:

- Is primarily engaged in the transportation of property by air.
- Does not itself operate an airline.
- Is in the same affiliated group as an airline.

Assumptions

The Department of Revenue produced the fiscal impact estimate for the Bill using tax return information from potential beneficiaries of the tax change. When fully implemented, the new income apportionment procedure is expected to reduce Iowa income tax liability for the taxpayers by \$1.0 million per year. Due to the small number of taxpayers involved, the assumptions cannot be disclosed.

Fiscal Impact

The income tax allocation change contained in the Bill is projected to reduce net General Fund revenue by the following amounts:

- FY 2020 = \$0.2 million
- FY 2021 = \$0.4 million
- FY 2022 = \$0.6 million
- FY 2023 = \$0.8 million
- FY 2024 and after = \$1.0 million

Source

Department of Revenue
Legislative Services Agency analysis

/s/ Holly M. Lyons

March 28, 2018

The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
